

## GUIDELINES FOR ASSESSING THE RATIO OF ADMINISTRATIVE EMPLOYEES TO TEACHERS

### General Information

1. The “Employee Ratio Worksheet” may be utilized to summarize staffing data for the purpose of annually monitoring the administrator-teacher ratio in school districts as required by *Education Code* sections 41400-41407.

Note: *Education Code* sections 41400-41407 do not apply to charter schools or county offices of education. Charter schools and county offices of education are not required to summarize their staffing data or monitor their ratio of administrators to teachers pursuant to these statutes.

2. The district’s ratio of administrative employees to teachers as governed by *Education Code* Section 41402 will be reviewed as part of the district’s annual audit required by *Education Code* Section 41020. To prepare for the annual audit, school districts must compile the information identified on the worksheet as of a date selected by the school district. It is not mandatory that the worksheet be utilized as long as the district is capable of providing the auditor with the data required by *Education Code* sections 41403 and 41404 (i.e. the data requested on the worksheet). The data or completed worksheet should be maintained in district files. The worksheet need not be submitted to the California Department of Education.
3. Common administered districts complying with provisions of *Education Code* Section 35111 should combine data from both school districts. Combined information from both districts and the employee ratio applicable to unified school districts will be utilized to assess compliance with *Education Code* Section 41402.

Note: Although exempt from any penalties resulting from the application of *Education Code* Section 41404, school districts with one or fewer administrative full-time equivalent (FTE) employees will be subject to audit and are, therefore, advised to compile the certificated employee data required by *Education Code* Section 41403 and discussed in these instructions.

4. With the exception of those employees on unpaid leave and exclusive of any employees in a charter school, all employees on the district payroll in positions requiring certification qualifications on the date selected by the school district should be included in the FTE calculated to two decimal places. This includes employees in adult education, continuation, child development, and regional occupational programs. The FTE should include full-time, part-time, and prorated portions of employee time. Do not include the FTE of employees in positions requiring childcare permits. Certification qualifications cannot be construed to include childcare permits. Do not include substitutes for employees on paid leave unless the employee for whom they are substituting is not counted.

Note: The FTE for hourly employees in the adult education program may be estimated using prior year data. Divide the prior year total hours logged by adult education hourly employees by the prior year annual number of hours of service required for a full-time teacher in the district.

5. Categorize employees according to duties performed. Prorate employees performing multiple functions between employee categories as appropriate.
6. Each employee class may have a different number of hours designated as full-time (30 hours per week is the minimum acceptable for this report). As a result, employees should be judged within their own category for purposes of establishing an FTE. Divide the hours worked per week by the full-time norm expected for the job classification.  
Note: Please see note following number 4, above for calculation of adult education FTE.
7. No individual may be counted as more than one full-time equivalent employee unless the individual is employed on a part-time basis in adult education, driver education (including driver training), vocational education, or any part-time or additional teaching assignment (excluding summer session/intersession) in addition to his or her regular full-time assignment.
8. Questions regarding the administrative employee to teacher ratio may be directed to Richard Zeiszler at (916) 324-4533 or by e-mail (rzeiszle@cde.ca.gov).

#### Specific Instructions for the Worksheet

All employee FTE should be assessed in the current fiscal year as of a single date selected by the school district. That date should be identified on the line provided on the worksheet.

#### Part I. Number Of Certificated Employees (Definitions from *Education Code* Section 41401)

- A. Administrative - Enter the FTE of a district employee for the amount of time the employee is in a position requiring certification but is not required to provide direct instruction to pupils or direct services to pupils (services such as those provided by pupil services employees defined below). Do not include any FTE associated with the administration of a charter school. Do not include the portion of a teacher's FTE representing any time released from the classroom to perform instruction preparation functions such as peer coaching, curriculum development, and department chairing (report fully as teachers). Do not include program specialists defined in *Education Code* Section 56368 (report as pupil services). The FTE of pupil services administrators associated with the supervision and evaluation of certificated employees that provide services directly to students should not be included in the administrative category (report as pupil services). Superintendents, business managers, and deputy, associate or assistant superintendents should not be reported if the governing board of the district has acted in conformity with *Education Code* sections 35028-35029 and 44069. In such cases the position does not require a credential and is deemed as classified.

Note: As used in this definition, certification means **any** form of credential, e.g., teaching, services, or administrative. An employee need not have an administrative credential to be reported as an administrator.

- B. Exempt Administrative - Report that portion of an administrative FTE which is funded from federal sources, e.g., Title 1 of the Elementary Secondary Education Act as amended by the No Child Left Behind Act of 2001 (PL 107-110).

Note: Restrictive language in *Education Code* Section 41403(a) and (b) for all practical matters excludes state categorical funding as a condition for exemption.

- C. Net Administrative - Enter the difference derived from subtracting line B from line A.

- D. Teachers - Enter the FTE of an employee of the district for the amount of time the employee holds a position requiring certification and performs duties requiring direct instruction of pupils in the school(s) of the district. Do not include any FTE for teachers in charter schools. A teacher's instructional preparation time will be counted as part of the teacher full-time equivalent, including, but not limited to, mentor teacher or department chairperson time. Substitute teachers may be counted only if the employee for whom they are substituting is not counted. "Teacher" should include, but should not be limited to, the following: teachers of special classes; teachers of exceptional children; teachers of physically handicapped minors; teachers of mentally retarded minors; instructional television teachers; learning disability group teachers; speech therapists; and teachers released from the classroom for a portion of the day to develop curriculum, act as mentor teachers, or serve as department chairpersons.

- E. Pupil Services - Enter the FTE of a district employee for the amount of time the employee is in a position requiring a standard services credential, health and development credential, or a librarian credential and provides direct services to pupils (e.g., counselors, welfare personnel, librarians, psychologists, nurses, etc.). Exclude any FTE for employees serving charter schools. Program specialists defined in *Education Code* Section 56368 should be reported as pupil services employees. The FTE for pupil services administrators that is spent in direct supervision or evaluation of an employee providing services directly to students should be included in the pupil services category. Proration may be necessary if only some of the individuals evaluated are pupil services employees.

Note: A portion of a certified employee's FTE may be assigned to the pupil services category without the employee holding a services credential. Certificated employees may be partially identified as pupil services by sole virtue of providing pupil services directly to students. Districts are cautioned, however, that adequate supporting documentation must be maintained in such prorations. The documentation should include duty statements demonstrating the provision of pupil services directly to students. If the duty statement does not provide a

percentage breakdown of the duties, it will be necessary to secure an employee affidavit or maintain time accounting instruments to establish the portion of FTE associated with direct pupil services.

Districts are cautioned that there may be credentialing requirements outside the scope of the administrator-teacher ratio laws that must be satisfied before an employee may legally perform specific functions. The appropriate services credential is required, however, when the employee's total FTE is categorized as pupil services.

## Part II. Maximum Number of Administrative Employees

- A. Allowed Ratio - Enter the maximum ratio per hundred teachers pursuant to *Education Code* Section 41402 as follows:
- elementary school district .09
  - high school districts .07
  - unified school districts .08
  - common administered districts complying with *Education Code* Section 35111 .08
- B. Maximum Administrators - Calculate the maximum number of administrative employees that may be employed by the district based upon the application of the appropriate ratio prescribed in *Education Code* Section 41402. Multiply the teacher FTE on Line D of Part I by the ratio on Line A of Part II. Round the result to two decimal places.

## Part III. Excess Administrator FTE

- A. Actual Excess - Subtract the administrator limit, calculated on Line B of Part II from the net administrative FTE reported on Line C of Part I.
- B. Rounded Excess - Round the excess administrator FTE on Line A, Part III to the nearest whole number (e.g., 0.49 rounds to 0; 1.50 rounds to 2). **If the result is zero or negative, the district is within the established ratio and need not proceed further.** If the result is positive one (1) or greater, the district should complete the remainder of the worksheet.

## Part IV. Penalty for Excess Administrator FTE

- A. District's Total State Revenue - If the district uses the standardized account code structure (SACS), from the Unaudited Actual Financial Report, enter the Total State Revenue from Column C of Form 01, object codes 8011 through 8029, plus the total of Other State Revenues from Section A.3 in Column C (object codes 8300 through 8599), less account 8560, State Lottery Revenue.

If the district uses Form 201, from the Unaudited Actual Financial Report, enter the Total State Revenue from Column C of Form J201R, account codes 8011 through 8029, plus the total of Other State Revenues from Section A.3 in Column C (account codes 8300 through 8599), less account 8560, State Lottery Revenue.

- B. District's Total Revenue and Other Financing Sources - If the district uses the standardized account code structure (SACS), from the Unaudited Actual Financial Report, enter the district's Total Revenue and Other Financing Sources from Column C of Form 01, Section A.5, Total Revenues, plus Section D.1.a, Interfund Transfers In, plus Section D.2.a, Other Sources.

If the district uses Form 201, from the Unaudited Actual Financial Report, enter the district's Total Revenue and Other Financing Sources from Column C of Form J-201, Section A.5, Total Revenues, plus Section D.1.a., Interfund Transfers In, plus Section D.2.a, Other Sources.

- C. Portion of State Revenue in Total Revenue - Divide the total state revenue, excluding lottery revenue (Line A, Part IV), by the total district revenue and other financing sources (Line B, Part IV), to obtain the percent of state revenue and other financing sources in total district revenue.
- D. Total Annual Salaries of Administrative FTE - Report the sum total of annual base salaries (exclusive of benefits) for the administrative FTE reported on Line A, Part I (e.g., one-half the annual salary for .5 FTE administrator).
- E. Average Administrator Salary - Calculate the district's average administrator salary by dividing total administrator salaries on Line D, Part IV, by the administrative FTE reported in Line A, Part I.
- F. State Funded Share of Administrator Salary - Multiply the percent of state income in the total district income, Line C, Part IV, by the district's average annual administrator salary on Line E, Part IV. This product represents the State's share of an administrator's salary.
- G. Penalty - Multiply the State's share of the average administrator salary, Line F, Part IV, by the number of excess administrators calculated on Line B, Part III. This product will be the district's penalty.